

## CHAPTER 117

## CREDIT ON BEER PURCHASES

S. F. 96

AN ACT to prevent subsidizing retail beer permittees by the extension of credit on beer from class "A" permit holders.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Amend section one hundred twenty-four point twenty-  
2 two (124.22), Code 1962, by inserting after the word "indirectly" in  
3 line eleven (11) the following: "extend credit to any permittee for  
4 beer or".

Approved February 27, 1963.

## CHAPTER 118

## TRAVEL TRAILERS AND MOBILE HOMES

S. F. 461

AN ACT relating to the regulation and taxation of travel trailers and mobile homes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Sections one hundred thirty-five D point nine (135D.9), one hundred  
2 thirty-five D point ten (135D.10) and one hundred thirty-five D point  
3 twenty-one (135D.21), Code 1962, are hereby repealed and sections  
4 one (1) to five (5), inclusive, hereof enacted in lieu thereof.

1 SECTION 1. The owner of each mobile home shall pay to the county  
2 treasurer a semiannual tax as herein provided. However, when the  
3 owner is any educational institution and the mobile home is used solely  
4 for student housing or when the owner is the state of Iowa or a sub-  
5 division thereof, the owner shall be exempt from the tax provided  
6 herein. The semiannual tax shall be computed as follows:

7 1. Multiply the number of square feet of floor space each mobile  
8 home contains when parked and in use by seven and one-half cents.  
9 In computing floor space the exterior measurements of the mobile  
10 home shall be used as shown on the certificate of registration and title,  
11 but not including any area occupied by any hitching device.

12 2. The amount thus computed shall be the semiannual tax for all  
13 mobile homes for the first five years after the year of manufacture.

14 3. For the sixth through ninth years after the year of manufacture  
15 the semiannual tax shall be ninety percent of the tax computed ac-  
16 cording to subsection one (1) of this section.

17 4. For all mobile homes ten or more years after the year of manu-  
18 facture the semiannual tax shall be eighty percent of the tax com-  
19 puted according to subsection one (1) of this section.

20 5. The semiannual tax shall be figured to the nearest whole dollar.